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COMMISSIONER OF ADMINISTRATION

**State of Louisiana**  
Division of Administration  
**Office of State Uniform Payroll**

January 06, 2011

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2011-31

TO: All ISIS HR Paid Agencies

FROM: Andrea P. Hubbard  
Director

SUBJECT: Tax Rates for Calendar Year 2011

Effective January 1, 2011, the new Federal Tables for income tax withholding will be used in calculating tax deductions. A message will appear on the January 14, 2011 checks and payroll statements advising employees that their **net pay may change due to the new tax rates for 2011**. In addition, a message will appear on the LEO Welcome Page.

The withholding allowance amount for a biweekly payroll period has increased to **\$142.31** for 2011. **Employees may see an increase in federal withholding taxes due to the expiration of the Making Work Pay Tax Credit.** The Social Security wage base for 2011 will continue as **\$106,800.00**. The Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 (H.R. 4853) **decreased the employee tax rate for Social Security to 4.2%**. The employer tax rate for Social Security remains at 6.2%. The maximum Social Security Tax withheld from each employee has decreased to **\$4,485.60**, and the employer amount will remain at **\$6,621.60**. As usual, there is no wage base limit for Medicare tax. The tax rate remains at 1.45% for Medicare tax for 2011.

IRS Publication 15, Circular E, Employer's Tax Guide, revised for 2011, has been released electronically. Agencies may not receive a hard copy in the mail due to all state agencies being under one tax ID. The entire publication can be accessed through the IRS website at <http://www.irs.gov/pub/irs-pdf/p15.pdf>. The new tax tables begin on page 35 of the Circular E.

If you have any questions, please call a member of the OSUP Wage and Tax Administration Unit at [DOA-OSUP-WTA@la.gov](mailto:DOA-OSUP-WTA@la.gov) or (225):

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